

First Union Rail Corporation

One O'Hare Center
6250 River Road, Suite 5000
Rosemont, Illinois 60018-4214
847 318-7575

VIA FEDERAL EXPRESS

**FIRST
UNION®**

April 2, 1999

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

RECORDATION NO.

22102
FILED

APR 5 '99

11-30AM

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated March 4, 1999, a primary document as defined in the Board's Rules for the Recordation of Documents. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

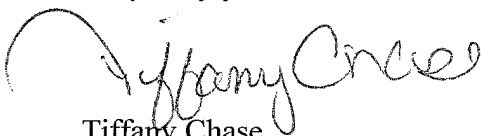
Lessee: Joseph E. Seagram & Sons
3 Gannet Drive
White Plains, NY 10604

A description of the railroad equipment covered by the enclosed document is set forth on Exhibit A, as attached to such Memorandum.

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,



Tiffany Chase
Manager of Documentation

Enclosure

(SEA005)

ASSIGN: SEAG005

Exhibit A
to
Rider No.2

RECORDATION NO.

22102
FILED

APR 5 '99

11-30AM

Memorandum of Lease

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 4th day of March, 1999, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Joseph E. Seagram & Sons, Inc. ("Lessee"), an Indiana Corporation .

W I T N E S S E T H:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement, dated as of May 12, 1998, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of March 4, 1999 and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Michelle Berg
Name: Michelle Berg
Title: Office Manager

[CORPORATE SEAL]

By: J. J. Thomas
Name: JACK THOMAS
Title: President

Executed on this 15 day of March, 1999.

STATE OF Illinois

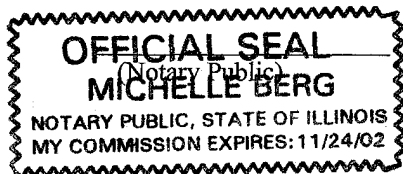
COUNTY OF Cook

I, Michelle Berg, a Notary Public of the County and State aforesaid,
certify that John J. Thomas personally appeared before me this day and acknowledged his due
execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 15 day of March, 1999.

Michelle Berg
Notary Public

My Commission Expires:



LESSEE:

JOSEPH E. SEAGRAM & SONS, INC.

ATTEST:

By: [Signature]
Name: STEPHEN L. BALLAS
Title: DIRECTOR OF TRANSPORTATION

By: [Signature]
Name: Suzanne Mair
Title: Transportation Services Coordinator

Executed on this 11 day of February 1999.

[CORPORATE SEAL]

STATE OF New York
COUNTY OF Westchester

I, Irene Memoli, a Notary Public of the County and State aforesaid, certify that Suzanne Mair personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 11 day of February, 1999

[Signature]
Notary Public

My Commission Expires:

[Signature]
(Notary Public)

IRENE MEMOLI
Notary Public, State of New York
No. 4921990
Qualified in Westchester County
Commission Expires March 14, 2000

EXHIBIT A
to
MEMORANDUM OF LEASE

DESCRIPTION OF CARS: and hatch covers	Used 4600 cu. ft., lined Covered Hopper Cars equipped with pneumatic gates
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CAR NUMBERS: RUSX 800009, 800015, 800027, 800035, 800050, 800063, 800065, 800066, 800070, 800079, 800087, 800091, 800101, 800116, 800177